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BY E-FILE

April 22, 2011

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20324-0001

ENTERED
Office of Proceedings

APR 22 2011

Part of
Public Record

229377

**RE: Finance Docket No. 35475, Port of Ivory, LLC-Operation-Line of
Railroad in Tulare County, CA**

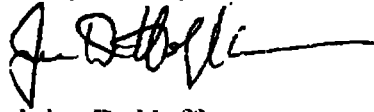
Dear Ms. Brown:

I am writing on behalf Port of Ivory, LLC ("the Port"), in connection with the above-captioned exemption proceeding. On April 15, 2011, the Board served a second decision continuing to extend until April 22 its prior decision holding this matter in abeyance. The Board's decision directed the parties to notify the Board regarding the status of those negotiations by or before April 22.

Representatives of the Port and SJVR have continued to talk but have reached no final disposition because of the intervening Easter Holiday and related travel. Accordingly, the Port requests a further extension until April 29.

Counsel for SJVR consents to this request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John D. Heffner", with a long horizontal flourish extending to the right.

John D. Heffner

cc: Louis Gitomer, Esq. (by email)
Mr. Chuck Littlefield